

**2nd Sub. S.B. 223**  
**TAX AMENDMENTS**

Representative **John Dougall** proposes the following amendments:

1. *Page 111, Lines 3426 through 3432:*

3426 transit district organized under Title 17A, Chapter 2, Part 10, Utah Public Transit District Act,  
3427 may impose a sales and use tax of up to:  
3428 (A) beginning on January 1, 1988, and ending on December 31, 2007, .25% on the  
3429 transactions described in Subsection 59-12-103(1) located within the county, city, or town, to  
3430 fund a public transportation system; or  
3431 (B) beginning on January 1, 2008, **if within the boundaries of the county, city, or town a tax is not**  
**imposed under Part 15, County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems**  
**for Public Transit Act,** .30% on the transactions described in Subsection  
3432 59-12-103(1) located within the county, city, or town, to fund a public transportation system.

2. *Page 113, Lines 3467 through 3472:*

3467 (4) A county, city, or town is not subject to the voter approval requirements of this  
3468 section if:  
3469 (a) on December 31, 2007, the county, city, or town imposes a tax of .25% under this  
3470 section; and  
3471 (b) on or after January 1, 2008, **subject to Subsection (1)(a)(i)(B),** the county, city, or town  
increases the tax rate under  
3472 this section to up to .30%.

3. *Page 143, Lines 4405 through 4413:*

4405 (1) (a) ~~{Beginning on or after April 1, 2004, and subject }~~ Subject to the other provisions of  
this  
4406 part, the county legislative body of a qualifying county may impose a sales and use tax of ~~:~~  
(i) beginning on April 1, 2004, and ending on December 31, 2007, .25%:  
4407 ~~{(i)}~~ (A) on the transactions:  
4408 ~~{(A)}~~ (I) described in Subsection 59-12-103(1); and  
4409 ~~{(B)}~~ (II) within the county, including the cities and towns within the county;  
4410 ~~{(ii)}~~ (B) for the purposes determined by the county legislative body in accordance with  
4411 Subsection (2); and  
4412 ~~{(iii)}~~ (C) in addition to any other sales and use tax authorized under this chapter ~~{:}~~ :

or

= (ii) beginning on January 1, 2008, up to .30%:

(A) on the transactions:

(I) described in Subsection 59-12-103(1); and

(II) within the county, including the cities and towns within the county;

(B) for the purposes determined by the county legislative body in accordance with Subsection (2);

and

(C) in addition to any other sales and use tax authorized under this chapter.

4413 (b) Notwithstanding Subsection (1)(a) ~~{(i)}~~, a county legislative body may not impose a

4. Page 144, Lines 4457 through 4458:

4457 Subsection (8).

4458 (3) (a) ~~{Before}~~ Except as provided in Subsection (3)(d), before imposing a tax under this part, a county legislative body shall:

5. Page 145, Line 4477:

4477 (C) in accordance with the procedures and requirements of Section 20A-1-203.

= (d) A county is not subject to the voter approval requirements of this section if:

(i) on December 31, 2007, the county imposes a tax of .25% under this section; and

(ii) on or after January 1, 2008, the county increases the tax rate under this section to up to .30%.

6. Page 147, Line 4551:

4551 (9) (a) (i) Except as provided in Subsection (9)(b) or (c), if, on or after ~~{July 1, 2004}~~ April 1, 2008, a